



Order Filed on July 31, 2025
by Clerk
U.S. Bankruptcy Court
District of New Jersey

Caption in Compliance with D.N.J. LBR 9004-1)

Robert J. Feinstein, Esq. (admitted *pro hac vice*)
Bradford J. Sandler, Esq.
Erin E. Gray, Esq. (admitted *pro hac vice*)
Edward A. Corma, Esq.
PACHULSKI STANG ZIEHL & JONES LLP
1700 Broadway, 36th Floor
New York, NY 10019
Telephone: (212) 561-7700
Facsimile: (212) 561-7777
Email: rfeinstein@pszjlaw.com
bsandler@pszjlaw.com
egray@pszjlaw.com
ecorma@pszjlaw.com

Counsel to the Plan Administrator

In re:

BED BATH & BEYOND INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

Hearing Date: July 29, 2025
Hearing Time: 10:00 a.m. (ET)
Response Deadline: July 22, 2025

**ORDER SUSTAINING PLAN ADMINISTRATOR'S
TWENTIETH OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS
(503(b)(9) Claims No. 2)**

The relief set forth on the following pages, numbered two (2) through four (4), is

ORDERED.

DATED: July 31, 2025

The signature of Honorable Vincent F. Papalia is written in cursive over a horizontal line.

**Honorable Vincent F. Papalia
United States Bankruptcy Judge**

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S TWENTIETH OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS

Upon the objection (the “Objection”)² of the Plan Administrator, pursuant to sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1, 3007-2, and 9013-1, objecting to the claims identified on the attached **Exhibit 1** (the “Disputed Claims”) [Doc. No. 4158]; and upon consideration of the record of these chapter 11 cases and the *Declaration of Michael Goldberg*; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before this Court; consideration of the Objection and the relief requested being a core proceeding pursuant to 28 U.S.C. § 157(b); due and proper notice of the Objection having been provided [Doc. Nos. 4159, 4177], and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors’ estates, their creditors and all parties in interest, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained.
2. As is set forth in the column entitled “Claim Amount & Classification if Objection Granted” on **Exhibit 1** to this Order, each Disputed Claim is hereby either (a) disallowed entirely or (b) reclassified as a Class 6 General Unsecured Claim.
3. The Claims and Noticing Agent is authorized to modify the Claims Register to

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

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Debtors: BED BATH & BEYOND INC., *et al.*

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reflect the relief granted by this Order.

4. Nothing in this Order shall affect any party's rights with respect to the Disputed Claims as reclassified, and all parties' rights with respect to such claims are reserved, including, for the avoidance of doubt, the Plan Administrator's or any estate representative's rights to object in the future to any Disputed Claim on any grounds permitted by bankruptcy or nonbankruptcy law.

5. Nothing in this Order shall be deemed (i) an admission as to the validity of any claim or as an allowance of any claim; (ii) a waiver of the Debtors' or Plan Administrator's rights to dispute any claim or interest, including the Disputed Claims set forth on **Exhibit 1** hereto, on any grounds, including, but not limited to, pursuant to section 502(d) of the Bankruptcy Code; (iii) a promise or requirement to pay any claim; (iv) an implication or admission that any claim is of a type referenced or defined in this Objection; (v) a waiver or limitation of any of the Debtors' or Plan Administrator's rights under the Plan, the Bankruptcy Code, or applicable law; or (vi) a waiver of any other substantive objection to the Disputed Claims.

6. Each Disputed Claim and the objections by the Plan Administrator thereto, as set forth on **Exhibit 1** hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007. This Order shall be deemed a separate Order with respect to each such Disputed Claim. Any stay of this Order pending appeal by any Claimant whose claim is subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

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to the other contested matters listed in the Objection or this Order.

7. Notwithstanding any applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, or the Local Rules, this Order shall be effective immediately upon its entry.

8. The Court shall retain jurisdiction to construe and enforce this Order.

9. The hearing on the Objection, as it relates to Claim 5752 of New Relic, Inc. has been continued to August 26, 2025 at 10:00 a.m. [Doc. 4182].

Exhibit 1

List of Disputed Claims

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Twentieth Omnibus Objection (503(b)(9) Claims No. 2)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Amount & Classification As Filed		Claim Amount & Classification if Objection Granted		Grounds for Objection
					Claim Class	Claim Amount	Claim Class	Claim Amount	
1	Edge of Belgravia Limited	8/28/2023	16647	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim was filed after 7/7/23, the bar date applicable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed, it should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant failed to provide documentation that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$25,159.80	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$0.00	
					Total	\$25,159.80	Total	\$0.00	
2	Edray 20/20, LLC	7/7/2023	12620	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition services performed (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$69,836.29	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$68,641.57	GUC	\$138,477.86	
					Total	\$138,477.86	Total	\$138,477.86	
3	Emedco	6/30/2023	12280	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were received, if at all, before April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$2,647.27	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$2,647.27	
					Total	\$2,647.27	Total	\$2,647.27	
4	EVERGRACE HOME INC	5/31/2023	3145	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate primarily to goods that were received, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that any of the subject goods were actually received by the Debtors on or after April 3, 2023. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$116,408.16	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$116,408.16	
					Total	\$116,408.16	Total	\$116,408.16	
5	Galaxy Relaxation LLC	5/12/2023	1054	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were received, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that any of the subject goods were actually received by the Debtors on or after April 3, 2023. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$63,453.10	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$63,453.10	
					Total	\$63,453.10	Total	\$63,453.10	

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Twentieth Omnibus Objection (503(b)(9) Claims No. 2)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Amount & Classification As Filed		Claim Amount & Classification if Objection Granted		Grounds for Objection
					Claim Class	Claim Amount	Claim Class	Claim Amount	
6	Gatekeeper Systems, Inc.	4/25/2023	4	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition services performed (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$14,172.61	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$14,172.61	
					Total	\$14,172.61	Total	\$14,172.61	
7	GEO Marketing LLC	7/6/2023	12443	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were received, if at all, before April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$18,503.68	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$18,503.68	
8	Half Projects LLC	7/1/2023	7913	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition services performed (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$550.00	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$550.00	
					Total	\$550.00	Total	\$550.00	
9	Hush Brands Inc	5/10/2023	589	BBB Canada LP Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were received, if at all, before April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$5,766.89	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$5,766.89	
					Total	\$5,766.89	Total	\$5,766.89	
10	HUSH BRANDS INC.	5/10/2023	655	BBB Canada LP Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition services performed (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$825.54	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$825.54	
					Total	\$825.54	Total	\$825.54	
11	Jaipur Living, Inc	5/8/2023	300	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were received, if at all, before April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$27,706.36	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$27,706.36	
					Total	\$27,706.36	Total	\$27,706.36	
12	KEECO, LLC	7/7/2023	12077	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant failed to provide documentation that any of the subject goods were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$15,690.82	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$1,935,003.16	GUC	\$1,950,693.98	
					Total	\$1,950,693.98	Total	\$1,950,693.98	
13	KING COOLING & HEATING	4/26/2023	33	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition services performed (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$43,579.11	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$43,579.11	
					Total	\$43,579.11	Total	\$43,579.11	

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Twentieth Omnibus Objection (503(b)(9) Claims No. 2)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Amount & Classification As Filed		Claim Amount & Classification if Objection Granted		Grounds for Objection
					Claim Class	Claim Amount	Claim Class	Claim Amount	
14	Klasfeld, Sheana	5/10/2023	610	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition services performed (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) Claimant was not an employee of the Debtors, and claim is not for a sales commission earned by an independent contractor. Accordingly, claim is not entitled to priority under section 507(a)(4).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$4,600.00	503(b)(9)	\$0.00	
					Priority	\$4,600.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$4,600.00	
					Total	\$4,600.00	Total	\$4,600.00	
15	Laurence Barton LLC	6/23/2023	7275	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition services performed (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) Claimant was not an employee of the Debtors; claim is not for a sales commission earned by an independent contractor, and claim did not arise within 180 days of the Petition Date. Accordingly, claim is not entitled to priority under section 507(a)(4).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$4,000.00	503(b)(9)	\$0.00	
					Priority	\$4,000.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$4,000.00	
					Total	\$4,000.00	Total	\$4,000.00	
16	Little Giant Ladder Systems, LLC	5/23/2023	2289	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were received, if at all, before April 3, 2023. (2) Claimant failed to provide documentation that any of the subject goods were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$8,423.52	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$8,423.52	
					Total	\$8,423.52	Total	\$8,423.52	
17	Marathon Watch Company Ltd	5/12/2023	1107	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were received, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$5,359.50	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$5,359.50	
					Total	\$5,359.50	Total	\$5,359.50	
18	Mentholatum Co. Inc	9/20/2023	16922	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim was filed after 7/7/23, the bar date applicable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed, it should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were delivered, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$14,232.60	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$0.00	
					Total	\$14,232.60	Total	\$0.00 DISALLOWED	

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Twentieth Omnibus Objection (503(b)(9) Claims No. 2)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Amount & Classification As Filed		Claim Amount & Classification if Objection Granted		Grounds for Objection
					Claim Class	Claim Amount	Claim Class	Claim Amount	
19	Milberg Factors, Inc	7/6/2023	13890	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$51,580.16	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$8,715.88	GUC	\$60,296.04	
					Total	\$60,296.04	Total	\$60,296.04	
20	Miracle International Inc.	7/11/2023	12317	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim was filed after 7/7/23, the bar date applicable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed, should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$1,072.80	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$7,473.09	GUC	\$0.00	
					Total	\$8,545.89	Total	\$0.00	
21	Mitchell, Alton Antonio	5/21/2023	2031	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition services performed (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) Claimant was not an employee of the Debtors, and claim is not for a sales commission earned by an independent contractor. Accordingly, claim is not entitled to priority under section 507(a)(4).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$15,000.00	503(b)(9)	\$0.00	
					Priority	\$24,000.00	Priority	\$0.00	
					GUC	\$36,000.00	GUC	\$75,000.00	
					Total	\$75,000.00	Total	\$75,000.00	
22	Nearly Natural LLC	6/12/2023	4626	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) The invoices attached to the proof of claim relate to goods that were received, if at all, before April 3, 2023. (2) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$167,946.91	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$167,946.91	
					Total	\$167,946.91	Total	\$167,946.91	
23	Nespresso USA	9/27/2023	17309	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim was filed after the 7/7/23 bar date applicable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed, it should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$24,659.86	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$102,604.89	GUC	\$0.00	
					Total	\$127,264.75	Total	\$0.00	

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's Twentieth Omnibus Objection (503(b)(9) Claims No. 2)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Amount & Classification As Filed		Claim Amount & Classification if Objection Granted		Grounds for Objection
					Claim Class	Claim Amount	Claim Class	Claim Amount	
24	Northern Indiana Public Service Company	5/11/2023	716	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition services performed (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$9,385.59	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$9,385.59	
					Total	\$9,385.59	Total	\$9,385.59	